

Who is subject to audit by the Department?

Motor carriers licensing their vehicles under the International Registration Plan (IRP), and International Fuel Tax Agreement (IFTA).

What is the purpose of audits?

Records are examined to verify the miles and fuel use reported. Billings or refunds are issued when acceptably maintained records indicate additional payments or refunds are due. Other IRP and IFTA jurisdictions are informed of audit findings just as Wisconsin is informed of audits done by the other IRP and IFTA jurisdictions.

How are motor carriers selected for audit?

Audits are picked on a random selection basis and also selected by information received from other sources which may indicate an audit is necessary.

What records are required?

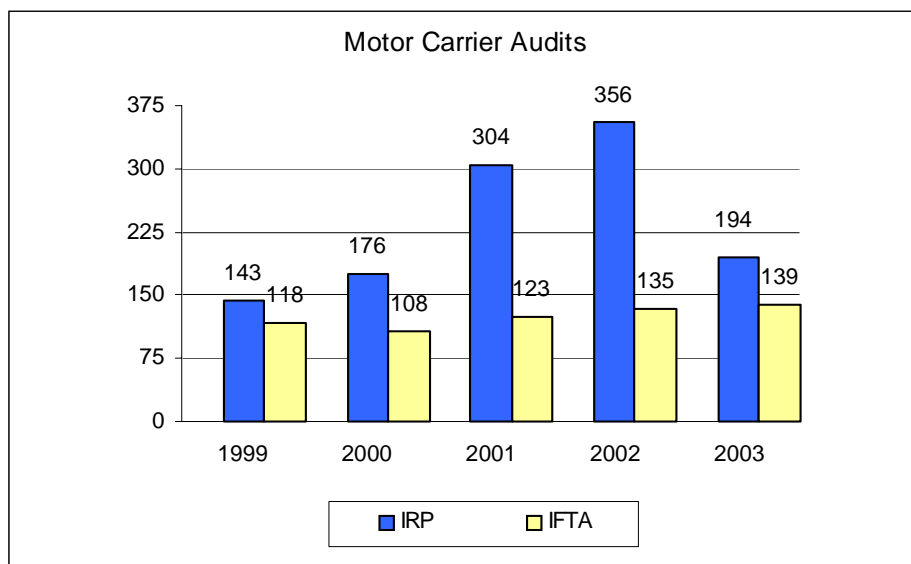
Individual vehicle distance records and their supporting documents (drivers' daily logs, bills of lading, fuel receipts, etc.) must be maintained to support the miles listed on the motor carrier's application. Records are to be retained for 5 1/2 years.

How is the audit conducted?

Upon notification of the department's intent to audit, motor carriers may either submit their records to the department or be contacted at their place of business during regular working hours. Firms may be audited every year. The IFTA and the IRP require the base jurisdictions to audit an average of 3% per year.

For more information contact:

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Source: Work Unit Statistics